

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WEST BURLINGTON</div> <div>CITY OF <u>WEST BURLINGTON</u> , IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202900500000</div> <div>City of West Burlington</div> <div>122 Broadway St.</div> <div>West Burlington, IA 52655</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,231,410		1,231,410	1,216,931
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,231,410		1,231,410	1,216,931
Delinquent property taxes		0		0	
TIF revenues		1,347,323		1,347,323	1,350,498
Other city taxes		580,712	0	580,712	557,458
Licenses and permits		79,247	0	79,247	114,004
Use of money and property		49,883	0	49,883	44,366
Intergovernmental		730,494	0	730,494	753,674
Charges for fees and service		294,162	1,721,418	2,015,580	2,006,395
Special assessments		0	0	0	0
Miscellaneous		323,719	56,752	380,471	424,758
Other financing sources		1,912,351	275,226	2,187,577	2,478,989
Total revenues and other sources		6,549,301	2,053,396	8,602,697	8,947,073
Expenditures and Other Financing Uses					
Public safety		1,697,359	0	1,697,359	1,917,085
Public works		584,207	0	584,207	639,707
Health and social services		0	0	0	0
Culture and recreation		226,853	0	226,853	272,766
Community and economic development		271,361	0	271,361	323,183
General government		530,052	0	530,052	601,186
Debt service		932,805	0	932,805	932,805
Capital projects		1,602,493	0	1,602,493	1,676,300
Total governmental activities expenditures		5,845,130	0	5,845,130	6,363,032
Business type activities		0	1,507,013	1,507,013	1,642,473
Total ALL expenditures		5,845,130	1,507,013	7,352,143	8,005,505
Other financing uses, including transfers out		1,774,171	320,469	2,094,640	2,118,989
Total ALL expenditures/And other financing uses		7,619,301	1,827,482	9,446,783	10,124,494
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,070,000	225,914	-844,086	-1,177,421
Beginning fund balance July 1, 2014		2,899,818	666,605	3,566,423	3,029,044
Ending fund balance June 30, 2015		1,829,818	892,519	2,722,337	1,851,623
<div>Note - These balances do not include \$ 99,476 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 5,326,000	Other long-term debt		\$ 0
Revenue debt		\$ 356,937	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 11,084,045
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,011,038	220,372					1,231,410			1,231,410	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,011,038	220,372		0	0		1,231,410		T01	1,231,410	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,011,038	220,372		0	0	0	1,231,410			1,231,410	6
7	TIF revenues			1,347,323				1,347,323		T01	1,347,323	7
8	Other city taxes											
8	Utility tax replacement excise taxes	28,589	6,774					35,363		T15	35,363	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	5,208						5,208		T19	5,208	12
13	Hotel/motel tax	40,884						40,884		T19	40,884	13
14	Other local option taxes		499,257					499,257		T09	499,257	14
15	TOTAL OTHER CITY TAXES	74,681	506,031	0	0	0	0	580,712	0		580,712	15
16	Section B - LICENSES AND PERMITS	79,247						79,247		T29	79,247	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	16,579		3,977		1,476		22,032		U20	22,032	18
19	Rents and royalties	27,832						27,832		U40	27,832	19
20	Other miscellaneous use of money and property	19						19		U20	19	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	44,430	0	3,977	0	1,476	0	49,883	0		49,883	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	361,788						361,788		B89	361,788	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	361,788	0	0	0	0	0	361,788	0		361,788	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		313,195					313,195		C46	313,195	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	300						300		C89	300	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	45,322	9,889					55,211		C89	55,211	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	45,622	323,084	0	0	0	0	368,706	0		368,706	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	407,410	323,084	0	0	0	0	730,494	0		730,494	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,721,362	A91	1,721,362	73				
74	Sewer							0		A8Ø	0	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	166,730						166,730		A81	166,730	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	6,719						6,719		A89	6,719	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	4,750						4,750		A89	4,750	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	2,680						2,680		A50	2,680	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	65,878						65,878		A61	65,878	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Refunds/Rebates/Reimbursements	35,294				12,111		47,405	56		47,461	103
104	TOTAL CHARGES FOR SERVICE	282,051	0	0	0	12,111	0	294,162	1,721,418		2,015,580	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	60,466						60,466	8,911	U99	69,377	108
109	Deposits and sales/fuel tax refunds	88,013						88,013	22,921	U99	110,934	109
110	Sale of property and merchandise	50,581						50,581	9,344	U11	59,925	110
111	Fines	18,716						18,716		U30	18,716	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	CTAA & SASSO	102,537						102,537			102,537	114
115	Insurance Settlements	3,406						3,406	1,095		4,501	115
116	Beaverdale Escrow Accounts							0	14,481		14,481	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	323,719	0	0	0	0	0	323,719	56,752		380,471	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,222,576	1,049,487	1,351,300	0	13,587	0	4,636,950	1,778,170		6,415,120	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	92,937	NR	92,937	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	646,692			154,770	59,200		860,662	75,333		935,995	127
128	Internal TIF loans and transfers in	31,531	10,918	231,205	778,035			1,051,689	106,956		1,158,645	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	678,223	10,918	231,205	932,805	59,200	0	1,912,351	275,226		2,187,577	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,900,799	1,060,405	1,582,505	932,805	72,787	0	6,549,301	2,053,396		8,602,697	132
133												133
134	Beginning fund balance July 1, 2014	617,432	386,245	257,018		1,639,123		2,899,818	666,605		3,566,423	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,518,231	1,446,650	1,839,523	932,805	1,711,910	0	9,449,119	2,720,001		12,169,120	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF WEST BURLINGTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	902,327						902,327		E62	902,327	2
3	Purchase of land and equipment	92,665						92,665		G62	92,665	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	323,173						323,173		E24	323,173	13
14	Purchase of land and equipment	284,346						284,346		G24	284,346	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation		36,541					36,541		E32	36,541	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	56,901						56,901		E66	56,901	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,406						1,406		E32	1,406	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,660,818	36,541	0	0	0	0	1,697,359			1,697,359	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	103,207	206,669					309,876		E44	309,876	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		34,431					34,431		E44	34,431	48				
49	Traffic control safety — Current operation	15,282						15,282		E44	15,282	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation	10,912	16,523					27,435		E44	27,435	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation	5,621						5,621		E81	5,621	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation		22,540					22,540		E01	22,540	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	169,022						169,022		E81	169,022	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	304,044	280,163	0	0	0	0	584,207			584,207	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WEST BURLINGTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	45,410						45,410		E52	45,410	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	13,463						13,463		E61	13,463	127
128	Purchase of land and equipment	10,800						10,800		G61	10,800	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	107,405						107,405		E61	107,405	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	49,775						49,775		E61	49,775	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	226,853	0	0	0	0	0	226,853			226,853	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			55,000				55,000		E89	55,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	8,840						8,840		E29	8,840	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			207,521				207,521		E89	207,521	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	8,840	0	262,521	0	0	0	271,361			271,361	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	80,763	618					81,381		E29	81,381	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	161,706						161,706		E23	161,706	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	6,706						6,706		E25	6,706	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	37,480						37,480		E31	37,480	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	242,779						242,779		E89	242,779	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	529,434	618	0	0	0	0	530,052			530,052	176
177	Section G — DEBT SERVICE				932,805			932,805			932,805	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	932,805	0	0	932,805			932,805	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	PW lot redevelopment	80,913	16,063					96,976			96,976	184
185	Streets/Sidewalks	756	17,719					18,475			18,475	185
186								0			0	186
187	Subtotal Regular Capital Projects	81,669	33,782	0	0	0	0	115,451			115,451	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Public Works Building					1,487,042		1,487,042			1,487,042	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,487,042	0	1,487,042			1,487,042	192
193	TOTAL CAPITAL PROJECTS	81,669	33,782	0	0	1,487,042	0	1,602,493			1,602,493	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,811,658	351,104	262,521	932,805	1,487,042	0	5,845,130			5,845,130	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEST BURLINGTON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								846,282	E91	846,282	198
199	Purchase of land and equipment							18,899	G91		18,899	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							526,613	E80		526,613	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								25,100		25,100	242
243	Enterprise Capital Projects								90,119		90,119	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,507,013		1,507,013	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,811,658	351,104	262,521	932,805	1,487,042	0	5,845,130	1,507,013		7,352,143	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	90,108	639,736			100,682		830,526	105,469		935,995	255
256	Internal TIF loans/repayments and transfers out			943,645				943,645	215,000		1,158,645	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	90,108	639,736	943,645	0	100,682	0	1,774,171	320,469		2,094,640	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,901,766	990,840	1,206,166	932,805	1,587,724	0	7,619,301	1,827,482		9,446,783	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	0	0					0			0	263
264	Restricted	0	455,810	633,357				1,089,167			1,089,167	264
265	Committed	7,819						7,819			7,819	265
266	Assigned	91,409				124,186		215,595			215,595	266
267	Unassigned	517,237						517,237			517,237	267
268	Total Governmental	616,465	455,810	633,357	0	124,186	0	1,829,818			1,829,818	268
269	Proprietary								892,519		892,519	269
270	Total ending fund balance June 30, 2015	616,465	455,810	633,357	0	124,186	0	1,829,818	892,519		2,722,337	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,518,231	1,446,650	1,839,523	932,805	1,711,910	0	9,449,119	2,720,001		12,169,120	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEST BURLINGTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94 3,000
Libraries.....	M52 45,410
Police protection.....	M62 69,950
Sewerage.....	M80
Sanitation.....	M81 40,661
All other.....	M89 \$ 66,127

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,385,999

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 584,000	29U \$ 39U \$ 34,000	49U \$ 286,000	49U \$	49U \$ 264,000	49U \$	191 \$ 17,520	
2. Sewer utility	19U 92,937	29U 39U 92,937	49U 49U 92,937				189 0	
3. Electric utility	19U	29U 39U	49U 49U				192	
4. Gas utility	19U	29U 39U	49U 49U				193	
5. Transit-bus	19U	29U 39U	49U 49U				194	
6. Industrial Revenue	19T	24T 34T	44T 44T				189	
7. Mortgage revenue	19T	24T 34T	44T 44T				189	
8. TIF revenue	19U	29U 39U	49U 49U				189	
9. Other-Specify	19U	29U 39U	49U 49U				189	
10. 2013 GO Bond F	19U 3,750,000	29U 39U 25,000	49U 3,725,000				75,935	
11. 2011 GO Bond Street, Fire	19U 1,525,000	29U 39U 680,000	49U 845,000				189 32,100	
12. 2011 B GO Bond-Fire Trk	19U 545,000	29U 39U 75,000	49U 470,000				189 15,390	
13. TIF Development	19U 146,321	29U 39U 146,321	49U 49U				189 61,200	
14.	19U	29U 39U	49U 49U				189	
Total long-term debt	6,550,321	92,937 960,321	5,326,000 0	356,937 0			202,145	

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	221,680,897	x .05 = \$	11,084,045

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 371,317	\$		2,450,496	2,821,813

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)